



*Retarded Citizens
Can Be Helped!*

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.

Independent Auditor's Report of Financial Statements

As of and for the Year Ended June 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the state and other agencies in public offices. The report is available for and to inspection at the State House office of the Auditor and Auditor and, where appropriate, at the office of the clerk of court.

Release Date 1/30/02

T.S. KEARNS & CO.



1000 Independence Avenue
St. John, Maryland 20688-1000
Tel: (301) 261-1000 Fax: (301) 261-1001
www.tskearns.com

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.

Independent Auditor's Report on Financial Statements

As of and for the year ended June 30, 2001

TABLE OF CONTENTS

	Statement	Page
Financial Section		
Independent Auditor's Report on the Financial Statements		2
Financial Statements:		
Statement of Financial Position	A	3
Statement of Activities	B	4
Schedule of Functional Expenses	C	5
Statement of Cash Flows	D	6
Notes to the Financial Statements		7-11
	Schedule	Page
Supplemental Information:		
Bar Graph Comparing 2001 & 2000 Total Revenue	1	12
Pie Graph of Breakdown of 2001 Total Expenses	2	13
Reports by Management		
Summary Schedule of Prior Audit Findings		14
Corrective Action Plan for Current Year Audit Findings		15
Special Report of Certified Public Accountants		
Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Governmental Auditing Standards		16

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. John Association for Retarded Citizens, Inc.
Lafayette, Louisiana

We have audited the accompanying statements of financial position of the St. John Association for Retarded Citizens (a nonprofit corporation), as of June 30, 2001 and 2000, and the related statements of activities, functional expenses, and cash flows for the years then ended. These general purpose financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of St. John Association for Retarded Citizens as of June 30, 2000 were audited by other auditors and whose report dated August 26, 2000, expressed an unqualified opinion on these statements.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the St. John Association for Retarded Citizens as of June 30, 2001 and 2000, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 29, 2001 on our consideration of the St. John Association for Retarded Citizens's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

October 29, 2001

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS

LaPlace, Louisiana

Statement of Financial Position**June 30, 2001 and 2000**

	<u>2001</u>	<u>2000</u>
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents	100,800	\$ 100,800
Contract Receivable	27,880	33,810
Accounts Receivable	-	-
Other Receivables	-	-
Ad Valorem Tax Receivable	26,444	0,004
TOTAL CURRENT ASSETS	\$ 255,124	\$ 234,614
PROPERTY AND EQUIPMENT:		
Land	60,417	\$ 60,417
Land Improvements	38,449	37,880
Building	60,266	76,260
Fixed Equipment	49,400	49,802
Major Movable Equipment	17,246	14,884
Vehicles	129,794	120,764
Accumulated Depreciation	<u>(126,211)</u>	<u>(100,000)</u>
TOTAL PROPERTY & EQUIPMENT	\$ 229,869	\$ 239,877
TOTAL ASSETS	\$ 484,993	\$ 474,491
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 4,582	\$ 1,490
TOTAL CURRENT LIABILITIES	\$ 4,582	\$ 1,490
NET ASSETS:		
Unrestricted		
Undesignated	232,224	\$ 210,184
Board Designated	-	-
Fixed Assets	<u>252,869</u>	<u>239,679</u>
TOTAL NET ASSETS	\$ 485,093	\$ 449,863
TOTAL LIABILITIES & NET ASSETS	\$ 489,675	\$ 474,353

The accompanying notes are an integral part of these financial statements.

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS**Lafayette, Louisiana****Statement of Activities****For the Years Ended June 30, 2007 and 2008**

	<u>2007</u>	<u>2008</u>
UNRESTRICTED NET ASSETS		
REVENUES AND SUPPORT:		
Contract Revenues - Department of		
Health and Hospitals	100,786	97,463
Contract Revenues - (SHH - Medicaid)	104,387	124,254
Contract Revenues - (Self-Care)	10,870	10,830
Contract Revenues - (Non-Care)	10,588	10,244
Art Valuation Tax	80,871	68,718
Client Contracts	27,772	33,860
Indirect Public Support	7,447	7,473
Contributed Facilities	47,880	47,880
Fees	480	875
Other	524	1,234
Interest Earnings	454	486
Sports Equipment/Training	-	7,287
	<u>\$ 467,221</u>	<u>\$ 467,480</u>
TOTAL UNRESTRICTED NET ASSETS	\$ 467,221	\$ 467,480
EXPENSES:		
Program Services		
Adult Habilitation Program	610,576	665,384
Supporting Services		
Management and General	47,302	47,254
	<u>\$ 657,878</u>	<u>\$ 712,638</u>
TOTAL EXPENSES	\$ 657,878	\$ 712,638
INCREASE (OR DECREASE) IN NET ASSETS	\$ (19,657)	\$ (45,158)
NET ASSETS AT BEGINNING OF YEAR	\$ 486,879	\$ 491,641
NET ASSETS AT END OF YEAR	\$ 467,221	\$ 446,483

This accompanying notes are an integral part of these financial statements.

ST. JOHN ASSOCIATION FOR RETIRED CITIZENS

Lafayette, Louisiana

Schedule of Functional Expenses

For the Years Ended June 30, 2011 and 2010

Page 10

	2011			2010		
	PROGRAM activities	ADMIN. expenses	MANAGEMENT expenses	PROGRAM activities	ADMIN. expenses	MANAGEMENT expenses
Competition and Related Expenses						
Amateur						
Chairs	\$ 14,000	\$ 1,000	\$ 1,000	\$ 14,000	\$ 1,000	\$ 1,000
Equipment	14,000	1,000	1,000	14,000	1,000	1,000
Facilities	14,000	1,000	1,000	14,000	1,000	1,000
Food and Beverage	14,000	1,000	1,000	14,000	1,000	1,000
Transportation	14,000	1,000	1,000	14,000	1,000	1,000
Travel	14,000	1,000	1,000	14,000	1,000	1,000
Total	56,000	4,000	4,000	56,000	4,000	4,000
Professional						
Advertising	14,000	1,000	1,000	14,000	1,000	1,000
Publicity	14,000	1,000	1,000	14,000	1,000	1,000
Printing	14,000	1,000	1,000	14,000	1,000	1,000
Production	14,000	1,000	1,000	14,000	1,000	1,000
Total	56,000	4,000	4,000	56,000	4,000	4,000
Recreation						
Amateur	14,000	1,000	1,000	14,000	1,000	1,000
Professional	14,000	1,000	1,000	14,000	1,000	1,000
Total	28,000	2,000	2,000	28,000	2,000	2,000
Transportation						
Amateur	14,000	1,000	1,000	14,000	1,000	1,000
Professional	14,000	1,000	1,000	14,000	1,000	1,000
Total	28,000	2,000	2,000	28,000	2,000	2,000
Travel						
Amateur	14,000	1,000	1,000	14,000	1,000	1,000
Professional	14,000	1,000	1,000	14,000	1,000	1,000
Total	28,000	2,000	2,000	28,000	2,000	2,000
Total	140,000	10,000	10,000	140,000	10,000	10,000

The accompanying notes are an integral part of these financial statements.

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS

LaPlace, Louisiana

Statement of Cash Flows**For the Years Ended June 30, 2001 and 2000**

	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ (2,188)	\$ 27,737
Adjustments To Reconcile Increase in Net Assets		
To Cash Provided By Operating Activities:		
Operating Activities:		
Depreciation	23,707	22,686
Loss on Disposal of Equipment	608	-
(Increase) Decrease in Operating Assets:		
Receivables	(71,198)	(20,493)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable and Accrued Liabilities	2,858	1,288
	<u>\$ 8,864</u>	<u>\$ 24,230</u>
NET CASH PROVIDED (USED)		
BY OPERATING ACTIVITIES	<u>\$ 8,644</u>	<u>\$ 24,230</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	<u>\$ (9,408)</u>	<u>\$ (11,812)</u>
NET CASH PROVIDED (USED)		
BY INVESTING ACTIVITIES	<u>\$ (9,408)</u>	<u>\$ (11,812)</u>
NET INCREASE (DECREASE) IN CASH	<u>\$ (7,800)</u>	<u>\$ (2,480)</u>
CASH AT BEGINNING OF YEAR	<u>\$ 188,880</u>	<u>\$ 191,360</u>
CASH AT END OF YEAR	<u>\$ 181,080</u>	<u>\$ 188,880</u>

The accompanying notes are an integral part of these financial statements.

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
LaPlace, Louisiana
Notes to the Financial Statements
June 30, 2001

INTRODUCTION

St. John Association For Retarded Citizens is nonprofit organization trains for mentally and physically handicapped citizens over 22 years of age of the parish. The areas of training are geared toward helping the individuals adjust to society. The areas of training include self-help, social skills, pre-vocational, independent living, mobile work zones, personal hygiene, daily living skills - making change, telling time, safety - recognition of danger signs, physical training and maximization of individual potential. The organization also provides free transportation for all activities including daily instruction classes.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described to enhance the usefulness of the financial statements to the reader. The financial statements of St. John Association For Retarded Citizens is nonprofit organization have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when earned rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The corporation has no capital stock.

A. BASE OF PRESENTATION

The financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations, which requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows.

B. PROPERTY AND EQUIPMENT

Property and equipment purchased are recorded at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long these donated assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
LaPlace, Louisiana
Notes to the Financial Statements
June 30, 2001

temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

C. CONTRIBUTIONS

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

D. CONTRACTS RECEIVABLE

Management believes that all contracts receivable as of June 30, 2001, are fully collectible; therefore, no allowance for doubtful accounts is recorded.

E. CASH FLOWS

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. FUNCTIONAL EXPENSES

Expenses are charged directly to programs or management in general categories based on specific identification. Indirect expenses have been allocated based on salary expenditures.

NOTE II CASH AND CASH EQUIVALENTS

At June 30, 2001, the organization had cash and cash equivalents totaling \$208,542. These deposits are stated at cost, which approximates market, of these deposits. \$700,000 was insured from risk by federal depository insurance. The remaining \$498,502 is uninsured.

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
Lafayette, Louisiana
Notes to the Financial Statements
June 30, 2001

NOTE III CONTRIBUTED SERVICES

The organization receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under SFAS No. 110 have not been satisfied.

NOTE IV CONTRIBUTED FACILITIES

The organization occupies a government owned building located at 101 Monroe Street, Lafayette, Louisiana under an agreement with the St. John the Baptist Parish Council. No rent is paid by the Organization. A local real estate agent has estimated the approximate fair value of the annual rental to be \$42,000.

NOTE V CONTRACT REVENUES

The Organization entered into a contract with the Office for Citizens with Development Disabilities, Department of Health and Hospitals to provide training to the mentally and developmentally handicapped citizens over 20 years of age in St. John the Baptist Parish. The areas of training include self-help, social skills, pre-vocations, independent living, mobile work crews, and behavioral skills. The contract was for the period July 1, 2000 to June 30, 2001, and in a maximum contract amount of \$97,400. Under the contract, the Department of Health and Hospitals agreed to pay the St. John Association for Retarded Citizens \$5,261 per month for twelve months, for a total of \$63,132. The remaining \$34,261 was paid based on the type of service provided to each individual client and the complexity of the individual's needs.

The organization also entered into a contract with Best-Care, Inc. and First-care, Inc. (residential providers) to provide day training at \$26.00 and \$20.00 per client day, respectively. The contract with Best-Care, Inc. was for the period June 30, 2000 and will last indefinitely, or until either party decides to terminate by giving written notice of thirty (30) calendar days. The training provided is explained in the preceding paragraph. The contract with First-Care, Inc. was effective January 1, 2000, and will last indefinitely, or until either party decides to terminate by giving written notice of thirty (30) calendar days. The training provided is explained in the preceding paragraph.

The organization also receives revenues for providing training to retarded clients.

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
LaPlace, Louisiana
Notes to the Financial Statements
June 30, 2001

NOTE VI CONTRACT RECEIVABLE

Contract receivable consists of services provided but not yet paid as of June 30, 2001.
Contract receivable is made up of the following:

State of Louisiana	\$ 13,377
Rich-Care, Inc.	6,580
Res-Care, Inc.	7,282
	\$27,239

NOTE VII INCOME TAX STATUS

St. John Association For Retarded Citizens is exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under section 170 (b) (7) (A) and has been classified as an organization that is not a private foundation under Section 509 (a) (2).

NOTE VIII ECONOMIC DEPENDENCY

The Organization depends on the Department of Health and Hospitals for a major portion of its operation.

NOTE IX PROPOSITION I

Proposition I was passed by the citizens of St. John the Baptist Parish on April 3, 1990. Proposition I allows the Parish to incur debt and issue bonds to the amount of Five Hundred Thousand Dollars (\$500,000) to run fifteen (15) years from the date thereof, with interest at a rate not exceeding nine per centum (9%) per annum, for the purpose of acquiring, constructing, improving and renovating public buildings to provide a work training center for mentally retarded and developmentally disabled persons, title to which shall be in the public. The bonds will be general obligations of the Parish and payable from ad valorem taxes to be levied and collected in the manner provided by Article VI, Section 33 of the Constitution of the state of Louisiana of 1904, and statutory authority supplemental thereto. St. John Association For Retarded Citizens occupied the public building in January, 1995.

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
LaPlace, Louisiana
Notes to the Financial Statements
June 30, 2007

NOTE K PROPOSITION II

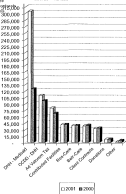
Proposition II was passed by the citizens of St. John the Baptist Parish on April 3, 1993. Proposition II allows St. John the Baptist Parish to levy a one-half (1/2) mill tax on all the property subject to taxation within said Parish for a period of ten (10) years, beginning with the year 1993 and ending with year 2002, for the purpose of maintaining and operating public building used to house mentally retarded persons (including payment of salaries and cost of conducting training programs for the mentally retarded and developmentally disabled citizens).

NOTE XL CONCENTRATIONS OF CREDIT RISK

Statement of Financial Accounting Standards No. 105 identifies deposits maintained at financial institutions in excess of federally insured limits as a concentration of credit risk requiring disclosure, regardless of the degree of risk. At June 30, 2007, the organization's unsecured demand and time deposit balances total \$68,537 (collected bank balances) . Management believes that the risk is limited because the deposits are maintained in high quality financial institutions.

Supplemental Information Schedules

	2001	2000
DRG - Medicaid	94,892	124,854
DRG - DRG	10,119	10,119
Ad Valorem Tax	80,671	68,118
Contributed Facilities	47,080	47,080
New Care	28,888	28,888
State Care	14,149	14,149
Client Care		
Donations		
Other		

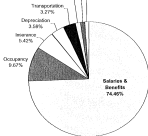


Total expenses

2001

2002

Salaries & Benefits	491,476.00	504,500.00
Occupancy	83,831.00	81,080.00
Insurance	26,780.14	32,750.00
Depreciation	35,251.00	33,580.00
Transportation	15,251.00	16,750.00
Supplies	5,500.00	6,000.00
Professional Services	6,440.00	7,000.00
Other	1,041.00	2,150.00



2001 Total Expenses

Reports by Management

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
LaPlace, Louisiana
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2004

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
<u>None</u>				

Description of Finding:

There were no findings required to be reported.

Corrective Action Taken:

ST. JOHN ASSOCIATION FOR RETARDED CITIZENS, INC.
LaPlace, Louisiana
Corrective Action Plan for Current Year Audit Findings
For the Year Ended June 30, 2001

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
<u>None</u>				

Description of Finding:

There are no findings required to be reported.

Corrective Action Planned:

**Special Reports of
Certified Public Accountants**

T.S. KEARNS & CO.



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

To the Board of Directors
St. John Association for Retarded Citizens, Inc.
Lafayette, Louisiana

We have audited the financial statements of the St. John Association for Retarded Citizens, as of and for the years ended June 30, 2001 and 2000, and have issued our report thereon dated October 26, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The financial statements of St. John Association for Retarded Citizens as of June 30, 2000 were audited by other auditors and whose report dated August 25, 2000, expressed an unqualified opinion on those statements.

Compliance

As part of obtaining reasonable assurance about whether the St. John Association for Retarded Citizens' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Accounting Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. John Association for Retarded Citizens' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to either the financial statements or the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses.

This report is intended solely for the information and use of the Board of Directors, management, the Legislative Auditor of the State of Louisiana, and the Louisiana State Planning Council on Development Disabilities and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

October 26, 2001

TIMOTHY S. KEARNS
Certified Public Accountant
Louisiana State Board of Accountancy No. 10000
Certified in Public Accounting

MEMBERSHIP INFORMATION
AN INDIVIDUAL'S MEMBERSHIP IN THIS
FIRM IS NOT A GUARANTEE OF ANY
LEVEL OF QUALITY OR SERVICE.